

FY 2014 Year-End Budget Analysis Report

Introduction

This report includes the FY 2014 Year-End Budget Analysis Report (BAR), a discussion of revenue and expenditure variances compared to budgeted appropriations, and an overview summarizing Business Plan accomplishments during FY 2014. We believe this report demonstrates that the City continues to provide valuable services to its citizens, along with our ongoing commitment to effectively manage funds entrusted to us by our taxpayers. In addition to the following summary, this report also includes detailed revenues, transfers and expenditures (unaudited), as well as the FY 2014 Year-End Business Plan.

Executive Summary

General Fund Revenues

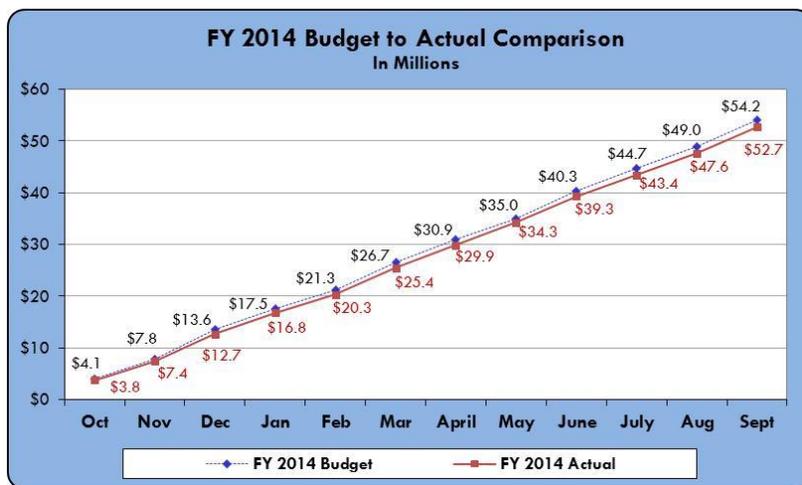
Revenues in the General Fund were \$1,039,031 below budget in FY 2014 (-0.49%), but \$1,143,930 higher than mid-year estimates (0.54%). A discussion of significant revenue variances is included below.

Tax Revenues

Overall tax revenues for the City were \$2,293,552 under budget in FY 2014 (-1.71%). Property taxes were \$1,374,959 under budget (-1.76%). As in FY 2013, losses due to value litigations have increased due to adjudicated value settlements which resulted in taxable values being adjusted retroactively for five years, with the value losses realized in the year of adjudication (see table).

Adjustment to Taxable Value due to Litigation and Other Exemptions				
FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
(131,438,504)	(145,425,959)	(132,765,571)	(191,412,104)	(237,307,378)

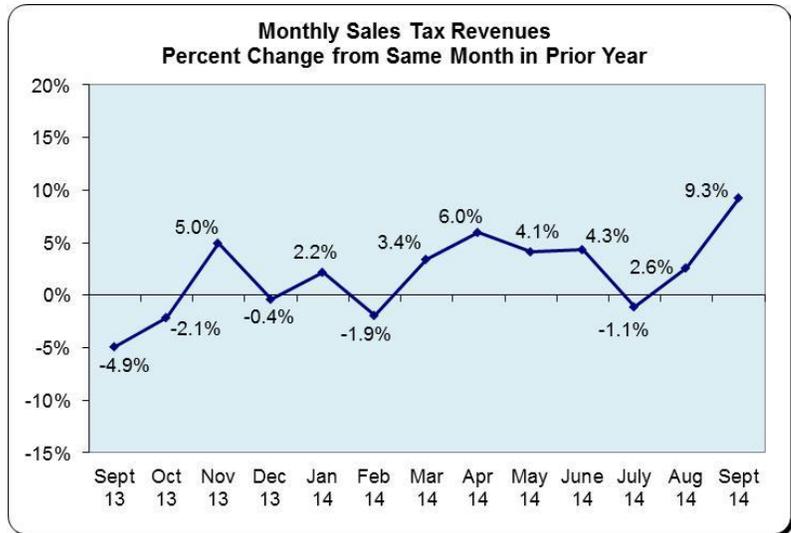
Sales tax revenues were \$1,523,135 under budget in FY 2014 (-2.81%). Although economic trends in the City and region have gradually improved over the past year, this



did not translate into a resurgence of retail activity to the extent that was anticipated, particularly during the first few months of the fiscal year.

The graph to the left shows actual General Fund sales tax receipts compared to the FY 2014 budget.

The graph to the right shows the percentage increase or decrease from the same month in the prior year for each of the last 12 monthly sales tax payments. Receipts were down from the prior year in three of the first five months of FY 2014, including the December 2013 payment, which is the largest payment of the year as it includes holiday retail activity. However, receipts were up in six of the final seven months of the year.



Licenses and Permits

Overall, licenses and permit revenues were \$467,147 (8.8%) over budget for the year. Building and construction-related permitting continued to strengthen in FY 2014; these revenues were over budget in the aggregate by \$194,466, reflecting ongoing growth from FY 2013 as a result of steady improvement in the housing and construction sectors. Revenues related to fire permits and inspections were over budget by \$101,727 in the aggregate during FY 2014, most likely a result of the strengthening local economy. Fire overtime charges exceeded budget by \$118,203 as a result of fire watch activity at the recently constructed International Leadership charter school.

Service Charges

Revenues in this category were \$409,635 (-3.1%) below budget in FY 2014. However, these revenues included \$1.28 million budgeted so that, in the event other General Fund revenues exceeded budget in the aggregate, expenditures for infrastructure spending in Non-Departmental could proceed. However, this did not occur and the projects were deferred. Otherwise, net of this \$1.28 million, overall Service Charge revenues were over budget by approximately \$875,000 for the year. Among the strong performers in this category were charges for initial inspections of natural gas well drill sites (over budget by \$377,000) which picked up during FY2014 due to the increased demand for natural gas in the market. Prices for natural gas increased, therefore permit applications increased higher than anticipated. Also, transfers from various bond funds to support engineering services, inspections, surveying, and real estate work performed by General Fund employees in support of specific bond projects were over budget in the aggregate by \$469,353.

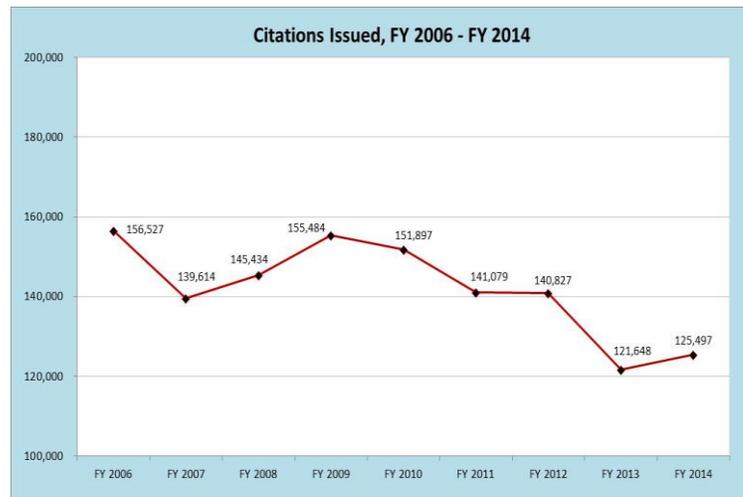
Franchise Fees

Franchise fee revenues were \$1,564,382 (4.4%) above budget in FY 2014. Gas utility franchise fees were \$1.1 million over budget, electric utility fees were \$381,728 over budget, and cable television fees were \$741,913 over budget for the year. However,

telephone franchise fees continue to weaken; these fees were under budget by \$697,434. In the aggregate, solid waste royalties from the City's landfill operations were \$408,633 over budget, but water utility fees were under budget by \$341,813.

Fines and Forfeiture Revenues

Fines and forfeiture revenues were under budget by \$672,750 (-4.1%) for the year, largely attributable to shortfalls at the Municipal Court. Revenues from Municipal Court operations (not including Criminal Justice Tax revenues) totaled \$13.15 million in FY 2014, under budget by \$604,479 (-4.4%). A total of 125,497 citations were processed at the Court during the year, slightly above the 121,648



citations processed in FY 2013. This increase reversed the declining trend seen in FY 2010 through FY 2013 (as illustrated by the accompanying graph), but citations were still well below the historical average of approximately 142,000 per year.

Leases and Rents

Leases and rental revenues were \$171,707 (2.9%) better than budget during the year. Revenues from leasing activities at the Arlington Municipal Airport have continued to grow (over budget in the aggregate by \$54,993). The terminal building has reached, and sustained, 100% occupancy and two new land leases for aircraft parking apron and vehicle parking were signed in 2014. Additionally, the City is receiving increased revenues from leasing space on its cell phone towers (over budget by \$44,943).

Miscellaneous Revenues

In the aggregate, these revenues were over budget by \$133,670 (9.0%) for the year. Interest revenues were essentially at budget. Subrogation revenues, which represent compensation for damages done to City-owned property by other parties, were over budget by \$93,705.

Interfund Transfers

The FY 2014 Year-End BAR shows interfund transfers to other funds from the General Fund at \$576,493 higher than budget. This is attributable to the following transfers:

- Indirect costs from the Water Utilities Fund are \$65,191 lower than budget due to the partial return of costs associated with Cartegraph to the Water Department.
- Indirect costs received from the Convention and Event Services (CES) Fund are \$129,000 higher than budget, the result of expenditures associated with the City's hosting of the NCAA Final Four being paid by the CES Fund.
- An unbudgeted transfer of \$786,095 to the General Fund from the Park Performance Fund (PPF) was made to reimburse the General Fund for debt expenditures paid by the General Fund on behalf of the PPF in FY 2010.

- An unbudgeted transfer of \$232,500 to the General Fund from the Knowledge Services (KS) Fund was made to reimburse the General Fund for the remaining half of the \$465,000 subsidy provided to the KS Fund during FY 2012.
- The availability of FY 2013 General Fund ending balance for use in FY 2014, budgeted at \$1,427,000, was less than budget by \$740,000. As approved in the budget, this amount was provided to the Information Technology Support Fund (IT ISF) to create additional beginning balance in the IT ISF for FY 2014 to support one-time expenditures during the year.
- An unbudgeted transfer totaling \$627,796 was made to the Working Capital Reserve (\$461,615) and the Unallocated Reserve (\$166,181) from FY 2013 year-end balances in order to maintain those reserves at the levels specified in the City's Financial Principles.
- Support for the Special Transit Fund (Handitran) was \$303,292 higher than budget due to reductions in program funding available from federal and other sources. Discussions regarding the uncertainty of future para-transit funding from outside sources will continue during FY 2015.
- The General Fund support needed for traffic operations in the Street Maintenance Fund (SMF) was \$12,191 less than budget due to expenditure savings achieved in the SMF during the year.

General Fund Expenditures

Overall, General Fund expenditures were under the adopted FY 2014 budget by \$1,908,917, or 0.90%. However, this includes approximately \$1.62M in unbudgeted expenditures associated with the employee health insurance fund. While the FY 2014 budget included an increase in the amount the City budgets for employee health insurance, expenditures in the fund were greater than anticipated. If these expenditures had not been necessary, the General Fund would have finished the year \$3,532,402 (1.67%) under budget. The health insurance overage amount is shown separately on the operating position and not reflected in department expenditures.

Position vacancies resulted in significant salary and benefit savings in the fund; assumptions underlying the FY 2014 Budget included an anticipated average of approximately 37 civilian vacancies during the year. Actual vacancies in the General Fund averaged 66 civilian positions in FY 2014. Significant departmental variances from budget are discussed below.

Fire

The Fire Department ended FY 2014 essentially at budget: \$12,909 (0.03%) under budget for the year. Overages in Fire Operations were attributable to costs for sworn position over-hires, necessary to address projected future attrition. Expenses in Operations would have been further over budget, however internal service fund charges to Fleet Services were reduced by \$460,000 to allow for the purchase of a second Fire apparatus. As mentioned earlier in the revenue section of the report, overages in Fire Prevention were due to part-time and overtime expenses associated with the standby fire watch at a recently constructed charter school and were offset by fire overtime charge revenues. Overages in these two divisions were offset by salary savings in the Business Services,

Training, and Gas Well Responses divisions and the availability of partial grant funding for a position in Emergency Management.

Library

The Library Department ended the fiscal year \$43,982 (0.6%) under budget. The Operations Division exceeded its budget by \$51,205 primarily because part-time employees budgeted in this division were needed to temporarily staff customer service positions at branches due to vacancies experienced in the Program Management Division. The budget for the Content Management Division was exceeded by \$34,680. This was due to the purchase of additional library materials, as well as furniture for the temporary library service location, which was approved by the City Council subsequent to its decision to move forward with the new Central Library project. The overages in these divisions were covered by salary savings resulting from a number of librarian positions in the Program Management division that were vacant during the year.

Code Compliance

The Code Compliance Department ended the year \$57,518 (1.0%) under budget. The Code Compliance Division was under budget by \$111,619. This is attributable to a number of factors, including salary savings due to vacant positions, decreased abatement expenditures due to weather and other circumstances, and reduced expenditures on professional memberships. A total of \$250,000 in one-time funds was allocated this year for the demolition of substandard structures, however not all funds were expended by year's end. The remaining funds (\$172,071) were set aside in the Infrastructure Maintenance Reserve for use on future projects related to the demolition of substandard structures.

Police

The Police Department ended the year under budget by \$1,127,326 (1.3%). The department achieved significant salary savings due to extended position vacancies in the Business Services division, as well as sworn staff turnover in Patrol Operations and other divisions. Some of these savings were used to cover the costs of unbudgeted equipment purchases, including \$250,000 spent on tasers in the Field Operations Division. Additional savings were used to offset overages in compensatory time salaries in the Community Affairs division, along with lesser overages in Administration resulting from lack of turnover in that division and higher than anticipated vehicle maintenance costs.

Parks

The Parks Department was under budget by \$78,868 (0.56%) for the year. Savings from several full-time position vacancies and reduced spending for supplies were realized in the Planning and Business Services divisions. These savings offset additional costs for tree removal and asset replacement in the Forestry and Asset Management divisions.

Public Works and Transportation

The Public Works and Transportation Department ended the year under budget by \$61,954 (0.6%). The Traffic Engineering division achieved significant savings (\$258,810) from position vacancies. These savings were used to cover \$139,318 in additional

expenditures in the Facility Repair Division, as well as some additional minor budget overages in other divisions.

Economic Development

The Economic Development Department ended the year under budget by \$31,183 (7.6%). Consultant's fees for the economic development strategy ultimately came in under budget and a portion of advertising efforts were delayed until the strategy was complete and new targeted industries identified. Additional savings were realized in local travel and training.

Community Development and Planning

The Community Development and Planning Department ended FY 2014 under budget by \$217,787 (3.17%), primarily attributable to several position vacancies in the development services division and two vacancies in the administration division. In addition, the department did not spend amounts budgeted for the Walk-Up Plan Review and AMANDA, which saved an additional \$31,471.

City Manager's Office

The department ended the year \$105,773 (10.01%) under budget. The Mayor and Council's Office did not take its full allotment of cell phone allowances, and spent less than anticipated for iPad data charges. The City Manager's Office was under budget by \$38,761 in sick leave sellback costs, under by \$24,226 in salaries due to Handitran absorbing a portion of one DCM's salary in 2014, the final year of this practice, and under by \$16,645 in expenditures for out-of-town travel.

Audit

Internal Audit ended the year under budget by \$50,102 (9.4%). The savings were a result of several vacancies in the division including that of the City Auditor.

City Attorney's Office

The department ended the year under budget by \$78,519 (2.0%), primarily due to salary savings in the Administration division resulting from a number of position vacancies and retirements.

Human Resources

The department finished the year under budget by \$165,092 (5.8%). The Administration Division was under budget due primarily to savings resulting from vacant positions, including the Director position. The Employee Services division was over budget by \$69,770, attributable to salary and benefits for the Acting Director being paid from this division; however, the savings achieved in other divisions offset this overage.

Finance

The Finance Department finished the year under budget by \$108,778 (2.13%). The purchasing division was over budget by \$49,684 due to not having vacancies sufficient to cover its turnover factor. However, the Treasury division achieved savings due to

reduced banking fees, and the Payroll/payables division achieved savings from reduced outsourcing fees and by covering a vacant full-time position with part-time labor. The OMB division achieved significant savings from a position vacancy.

Management Resources

The Management Resources Department finished the year under budget by \$47,260 (1.53%). The Action Center achieved salary and benefit savings by keeping a supervisory position open after a retirement early in FY 2014. The executive and legislative support division was over budget by approximately \$59,000 due to the upgrade of an assistant director position to that of director. The intergovernmental relations division achieved savings from reduced costs for direct lobbying efforts.

Non-Departmental

Overall, Non-Departmental expenditures were under budget by \$1,230,898 (13.94%). Non-departmental Projects ended the year under budget by \$1,552,342 due to savings from one-time expenditures for infrastructure projects that were budgeted in anticipation of general fund revenues exceeding budget, but which did not occur. In addition, costs associated with the City's hosting of the NCAA Final Four tournament at AT&T Stadium in April were less than anticipated. The remaining Non-departmental division exceeded budget by \$321,333. Terminal pay and related benefits (the budgets for which are located in Non-Departmental for General Fund employees) exceeded budget by approximately \$885,151. However, these costs were partially offset by savings in utilities, elections, and payments to the Texas Workforce Commission.

Municipal Court

The department finished the year under budget by \$100,820 (3.34%), primarily due to savings from clerical position vacancies. These savings, along with reduced expenditures for printing and mailing services, offset an overage of \$40,134 for credit card fees.

Water Utilities Fund

A change in the way the fund's beginning balance is calculated resulted in beginning cash available being less than budgeted by \$2,661,531. In prior years the practice had been to include account receivables (minus accrued liabilities) in the amount available. However, beginning in FY 2014 the beginning balance is now limited to cash on hand.

Revenues in the Water Utilities Fund were under budget by \$4,034,390 (-3.3%) for the year. The most significant variance was in Water Sales revenue, which was under budget by approximately \$3.6M as a result of a decrease in water consumption due to ongoing conservation efforts and mild weather in the 3rd and 4th quarters of the fiscal year. Revenues from special service charges were under budget by \$205,180 due to fewer assessments of past-due fees during the year. Sewer charges were under budget by \$978,134 due to lower wastewater volumes which are impacted by the average consumption of water. These shortages were partially offset by stronger-than-anticipated revenues from equipment auctions and a FY 2013 Trinity River Authority (TRA) settlement payment of approximately \$200,000.

The fund ended the year under budget in expenditures by \$392,711 (0.4%). Water treatment costs and expenditures for maintenance of treatment facilities and equipment were under budget in the aggregate by approximately \$1.25M. Field operations were over budget by approximately \$571,000 due to repair costs for meters and hydrants, which included the use of in-house labor and overtime to accomplish these tasks. The administration division was over budget by \$215,909 due to unfavorable FY 2014 mid-year settle-up payments to TRA and the Texas Water Development Board (TWDB) and bond fees, principal and interest from an unanticipated loan from the TWDB. The TWDB loan was for projects not approved at the time the budget was developed but subsequently given approval after the budget was adopted. If not funded by TWDB, the projects would have been funded by Water pay-go capital project funding.

The fund's year-end balance is \$72,405, which is \$2,906,490 lower than budgeted.

Convention and Event Services Fund

Revenues in this fund exceeded budget by a total of \$734,801 (7.9%). While some revenues related to corporate business at the Convention Center (e.g., some room rentals, utility services, concessions, etc.) came in under budget, the fund benefitted from stronger collections in hotel occupancy tax, which exceeded budget by \$543,038, and catering, which exceeded budget by \$73,147. Both of these are attributable to a strengthening of the economy, and may also be a reflection of increased tourism due to the NCAA Final Four games that were held at AT&T Stadium earlier in the year.

Expenditures in the fund were \$ 269,151 (3.3%) under budget, due in part to savings of \$129,775 on hotel attraction and support activities in the Administration Division. Further, completion of the Gateway Signage project in the entertainment district was not fully completed, leaving the Arts and Revitalization division under budget by \$93,978.

The fund's year-end balance is \$1,090,038, which is \$1,003,623 more than budgeted.

Park Performance Fund

Park Performance Fund revenues were under budget by \$498,515 (-5.1%) in FY 2014, primarily attributable to lower-than-anticipated revenues in the golf program, which were under budget by \$618,039 (-13.3%). Golf revenues were significantly affected by inclement weather during the year. Recreation revenues were over budget by \$117,001 (2.5%), with youth sports, day camp enrollments, and rental revenues among the strong performers in this category.

Expenditures in the golf program were under budget by \$565,628 (11.5%), the result of the lower number of rounds played due to the weather. Overall, the recreation programs were under budget in expenditures by \$48,288 (0.8%) at the end of the fiscal year. Expenditures at the recreation centers were lower than anticipated due to savings in part-time and seasonal salaries, and lower-than-expected utility costs.

An unbudgeted transfer of \$786,095 from the Park Performance Fund to the General Fund was made to reimburse the General Fund for debt expenditures paid by the General

Fund on behalf of the PPF in FY 2010. The fund's year-end balance is \$562,744, which is \$404,250 lower than budgeted.

Street Maintenance Fund

Revenues in the fund fell short of budget by \$328,676 (2.4%), due to decreased sales tax collections. The fund's expenditures came in \$27,892 (0.1%) under budget. The traffic programs were over budget in the aggregate by \$122,584, primarily due to the installation and modification of multiple school zone signals totaling \$48,024, as well as overages for health insurance and terminal pay totaling just over \$57,000.

The fund's year-end balance is \$684,459, which is \$416,640 higher than budgeted.

Storm Water Utility Fund

Revenues in the fund came in over budget by \$471,608 (4.5%), attributable to stronger-than-anticipated storm water fees received from both residential and commercial properties. The fund's expenditures came in under budget by \$216,996. The Storm Water Management Division was over budget by \$72,414, due to the purchase of replacement equipment (a tractor and other equipment). However, the other divisions in the department came in under budget due largely to salary savings from several position vacancies. Further savings were realized as a result of lower-than-anticipated expenditures on hazardous spill clean-up and vehicle accident waste clean-up.

The fund's year-end balance is \$621,518, which is \$239,996 higher than budgeted.

Information Technology Fund

This fund ended the year with revenues over budget by \$163,056. The revenue overage is the result of IT projects that were budgeted in various departments in FY 2014 but were delayed and not completed. IT internal service charges in those departments were increased by the amount of the project budget, resulting in increased revenue to the fund. This will allow IT to carry over the funding and complete these projects in FY 2015.

Expenditures in the fund exceeded budget by \$106,529. As initially reported in the FY 2014 2nd Quarter Budget Analysis Report, the fund exceeded expenditures a result of back pay to several employees resulting from an FLSA settlement. The fund has adequate beginning balance to cover the expenses and as an internal service fund, all beginning balances are the result of Council-appropriated budgets that were approved in prior years; therefore, no amendment is necessary.

The fund's year-end balance is \$195,260 which is \$64,874 higher than budgeted.

Knowledge Services Fund

The Knowledge Services (KS) Fund ended the year with revenues under budget by \$255,610 (-8.03%), largely attributable to lower-than-anticipated internal revenues from City departments as the use of mail services and the print center for producing hard copies of documents has steadily declined. At year's end, the KS Fund returned the remaining half of the \$465,000 subsidy (\$232,500) that was provided by the General Fund

in FY 2012. The fund's expenditures were \$99,581 (3.13%) under budget for the year, largely due to reduced costs for postage and printing supplies.

The fund's year-end balance is \$156,331, which is \$26,041 lower than budgeted.

Communication Services Fund

Communication Services finished the year with revenues over budget by \$21,746 (0.3%), and expenditures under budget by \$194,276 (2.5%). The expenditure savings were primarily due to reduced costs for radio maintenance, as public safety mobile radios that were replaced with new units during the year were under warranty and therefore did not require maintenance spending.

The fund's year-end balance is \$755,678, which is \$239,591 higher than budgeted.

Fleet Services Fund

Revenues in the fund came in under budget by \$153,545 (2.1%), due to a \$460,000 reduction in chargebacks received from the Fire Department to cover the cost of a second fire apparatus purchase. This was offset by revenue received in the fund from vehicle auctions and subrogation activities. The fund's expenditures were \$157,283 (1.9%) under budget, primarily due to motor vehicle fuel savings resulting from lower fuel costs.

The fund's year-end balance is \$694,744, which is \$291,998 higher than budgeted.

Debt Service Fund

The Debt Service Fund ended the year with revenues \$726,036 under budget (-1.94%), and expenditures essentially at budget, under by \$3,140 (0.01%). Ad valorem tax revenues were under budget by \$723,708 (-1.93%). As noted earlier in the discussion of these revenues in the General Fund, losses from value litigations have increased due to several adjudicated value settlements which resulted in taxable values being adjusted retroactively for five years, with the reductions in value recognized during the year of adjudication. Additionally, the September appraisal roll growth was less than historical average growth.

The fund's year-end balance is \$2,167,846, which is \$1,370,121 lower than budgeted.

Conclusion

The General Fund ended FY 2014 under budget in expenditures by \$1.91M, and under budget in revenues by \$1.04M. While this is a generally positive year-end outcome it should be noted that \$1.28M in Public Works infrastructure projects budgeted in FY 2014 were delayed because revenues could not support the expenditures. Also, greater-than-anticipated vacant position savings helped cover the additional employee health plan costs, but plan expenses will need to be watched closely in FY 2015. Also of concern in FY 2015, the City is facing some risk with regard to its revenues. Uncertainty regarding the red light camera enforcement program and ongoing litigation surrounding gas well operational permit fees could jeopardize approximately \$1M in revenues during the year. While we believe that underlying economic trends in the City continue to move in a favorable direction, caution with regard to our revenues and expenditures will remain necessary throughout FY 2015.

GENERAL FUND
FY 2014 Year-End Operating Position

	Adopted FY 2014	Estimated FY 2014	Actual FY 2014	Variance from Budget
GENERAL FUND REVENUES	\$ 211,619,652	\$ 209,436,691	\$ 210,580,621	\$ (1,039,031)
INTERFUND TRANSFERS:				
Water and Sewer Fund Indirect Cost	\$ 3,387,482	\$ 3,322,291	\$ 3,322,291	\$ (65,191)
Conv. & Event Svcs. Fund Indirect Cost	594,852	723,852	723,852	129,000
Storm Water Indirect Cost	360,459	360,459	360,459	-
One-time Funds	3,980,000	3,980,000	3,980,000	-
From SWUF for capital reimbursement	463,055	463,055	463,055	-
To APFA Fund	(511,995)	(511,995)	(511,995)	-
To Park Performance Fund	(1,539,456)	(1,539,456)	(1,539,456)	-
From Park Performance Fund, FY 2010 debt repayment	-	786,095	786,095	786,095
(To) from Knowledge Services Fund	-	232,500	232,500	232,500
To FY 2014, use of FY 2013 ending balance	1,427,000	687,000	687,000	(740,000)
To Working Capital/Unallocated Reserves	-	(627,796)	(627,796)	(627,796)
To Special Transportation Fund	(995,744)	(1,446,584)	(1,299,036)	(303,292)
To Street Maintenance Fund for Traffic	(5,038,456)	(5,036,482)	(5,026,265)	12,191
To Street Maintenance Fund	<u>(2,166,527)</u>	<u>(2,166,527)</u>	<u>(2,166,527)</u>	<u>-</u>
TOTAL INTERFUND TRANSFERS	\$ (39,330)	\$ (773,588)	\$ (615,822)	\$ (576,493)
TOTAL AVAILABLE FUNDS	\$ 211,580,322	\$ 208,663,103	\$ 209,964,798	\$ (1,615,523)
GENERAL FUND EXPENDITURES	\$ 211,577,404	\$ 208,647,645	\$ 209,668,487	\$ 1,908,917
ENDING BALANCE	\$ 2,917	\$ 15,458	\$ 296,311	\$ 293,394

GENERAL FUND
FY 2014 Year-End Revenues

Revenue Item	Adopted FY 2014	Estimated FY 2014	Actual FY 2014	Variance from Budget
TAXES				
Ad Valorem Taxes	\$ 78,231,117	\$ 77,313,210	\$ 76,856,158	\$ (1,374,959)
Sales Tax	54,185,131	52,341,289	52,661,996	(1,523,135)
Criminal Justice Tax	454,765	419,293	429,740	(25,025)
State Liquor Tax	1,135,762	1,669,945	1,777,613	641,851
Bingo Tax	100,000	90,713	87,716	(12,284)
TOTAL TAXES	<u>\$ 134,106,775</u>	<u>\$ 131,834,450</u>	<u>\$ 131,813,223</u>	<u>\$ (2,293,552)</u>
LICENSES AND PERMITS				
Building Permits	\$ 1,684,546	\$ 1,800,000	\$ 1,840,156	\$ 155,610
Electrical Permits	82,177	88,000	89,168	6,991
Plumbing Permits	265,739	283,445	278,680	12,941
Mechanical Permits	119,884	135,000	138,808	18,924
Swimming Pool Permits*	65,000	96,696	96,696	31,696
Business Registration	210,940	215,000	226,427	15,487
Certificates of Occupancy	133,450	129,000	136,899	3,449
Boathouse / Pier License	12,000	14,059	14,059	2,059
Food Establishment Permits	672,390	688,275	708,016	35,626
Alcoholic Beverage License	80,000	111,000	124,253	44,253
Food Handlers Permit	103,120	96,778	103,530	410
Dog and Cat License	50,000	57,743	51,308	1,308
Euthanasia Fees, Other Animal Fees	15,800	14,712	15,507	(293)
Burglar Alarm Permit	1,040,000	1,040,000	922,850	(117,150)
Abandonment Fees	2,000	2,000	2,540	540
Child Care License / Permit	58,250	59,050	61,635	3,385
Fire Permits	150,000	165,000	188,037	38,037
Fire Inspection Fees	230,000	300,000	266,475	36,475
Fire OT and Re-inspection Fees	20,000	129,000	138,203	118,203
Fire Operational Permits	175,000	200,000	202,215	27,215
Fire Applicant Fees	60,000	40,000	43,900	(16,100)
Securing Code Violations*	750	42,795	42,795	42,045
Irrigation Permits	53,500	46,500	44,075	(9,425)
Special Event Parking	11,500	13,500	13,850	2,350
Parking Meter Revenue	12,950	13,268	14,782	1,832
Pedicab Revenues	-	8,975	9,100	9,100
Other Licenses / Permits	1,500	1,232	3,679	2,179
TOTAL LICENSES / PERMITS	<u>\$ 5,310,496</u>	<u>\$ 5,791,028</u>	<u>\$ 5,777,643</u>	<u>\$ 467,147</u>

GENERAL FUND
FY 2014 Year-End Revenues

Revenue Item	Adopted FY 2014	Estimated FY 2014	Actual FY 2014	Variance from Budget
SERVICE CHARGES				
Vital Statistics	\$ 215,879	\$ 225,000	\$ 247,528	\$ 31,649
Zoning Board of Adjustment	1,200	200	400	(800)
Rezoning Fees	70,000	82,422	89,328	19,328
Plat Review / Inspection	85,000	128,000	150,239	65,239
Landscape / Tree Preservation Fees	8,000	12,000	12,014	4,014
Building Inspection Fees	64,176	66,888	76,878	12,702
Drilling / Gas Well Inspection Fees	174,000	522,000	551,000	377,000
Gas Well Reinspection Fee	544,000	544,000	472,000	(72,000)
Gas Well Supplemental Fee	30,000	43,000	54,830	24,830
Gas Well Operational Permit Fee	449,750	-	-	(449,750)
Plan Review Fee	647,926	817,000	785,367	137,441
Public Works Reimbursements	510,000	600,000	645,256	135,256
Inspection Transfer	860,000	980,000	1,029,281	169,281
Survey Transfer	140,000	150,000	150,875	10,875
Real Estate Transfer	231,668	378,600	385,609	153,941
Construction Management Fees	25,000	75,000	75,933	50,933
Saturday Inspection Fees	25,000	35,000	37,550	12,550
Food Service Application Fees	57,875	50,750	51,600	(6,275)
Police Admin. Services Revenue	100,000	75,000	82,050	(17,950)
Jail Support revenues	47,931	39,028	43,198	(4,733)
Abandoned Vehicle Search Fees	8,000	6,000	4,560	(3,440)
Police Towing	150,000	150,000	159,640	9,640
Water Data Service Charge	415,277	415,277	416,902	1,625
PILOT - Water	3,776,052	3,776,052	3,776,052	-
Impoundment Fees	60,000	59,550	62,370	2,370
Animal Adoption Fees	220,000	180,000	185,646	(34,354)
Animal Awareness / Safety Program	14,000	6,615	6,615	(7,385)
Vet Services	15,000	14,138	13,456	(1,544)
Multi-Family Annual Inspections*	520,000	604,873	604,873	84,873
Extended-Stay Annual Inspections*	165,000	192,109	192,109	27,109
Dangerous Structure Demolition Fees*	20,000	7,075	7,075	(12,925)
Nuisance Abatement*	25,000	54,336	54,336	29,336
Multi-Family Re-Inspections*	3,000	3,150	3,150	150
Duplex Registration / Re-Inspections*	31,778	31,183	31,183	(595)
Food Establishment Re-Inspection	5,250	1,200	2,400	(2,850)
Swimming Pool Re-Inspections*	1,500	3,000	3,000	1,500
Street Cuts	115,000	160,000	178,842	63,842
Fire Initial Inspection	65,000	65,000	67,365	2,365
Park Bond Fund Reimb.	70,000	70,000	49,775	(20,225)
Transportation Bond Fund Reimb.	95,000	95,000	95,000	-
AISD - SRO Program, PD and Fire	1,191,190	1,209,534	1,209,534	18,344
Mowing Services*	60,000	86,126	86,126	26,126
State Reimbursement - Transport.	65,725	65,725	65,727	2
Non-Resident Library Cards	40,000	41,250	42,201	2,201
Miscellaneous revenue, for infrastructure	1,284,752	-	-	(1,284,752)
Other Service Charges	400,000	529,197	435,421	35,421
TOTAL SERVICE CHARGES	\$ 13,103,929	\$ 12,650,278	\$ 12,694,294	\$ (409,635)

GENERAL FUND
FY 2014 Year-End Revenues

Revenue Item	Adopted FY 2014	Estimated FY 2014	Actual FY 2014	Variance from Budget
FRANCHISE FEES				
Electrical Utility	\$ 12,948,246	\$ 13,013,671	\$ 13,329,973	\$ 381,728
Gas Utility	2,010,570	2,915,752	3,111,738	1,101,168
Water Utility	7,068,923	6,998,933	6,727,110	(341,813)
Telephone Utility	5,566,967	5,117,758	4,869,533	(697,434)
Sanitation Franchise	1,480,000	1,612,000	1,624,345	144,345
City Waste Royalty	1,250,000	1,280,000	1,302,496	52,496
Non-City Waste Royalty	1,650,000	1,696,550	1,832,899	182,899
Storm Clean-Up Fees	55,000	55,000	56,548	1,548
Methane Royalties	15,000	24,800	18,829	3,829
Brush Royalty	35,000	48,430	48,483	13,483
City Department Waste Rebate	50,000	56,600	60,033	10,033
Taxicab Franchise	160,532	136,284	130,720	(29,812)
Cable TV Franchise	<u>3,225,935</u>	<u>3,603,680</u>	<u>3,967,848</u>	<u>741,913</u>
TOTAL FRANCHISE FEES	\$ 35,516,173	\$ 36,559,458	\$ 37,080,555	\$ 1,564,382
FINES AND FORFEITURES				
Municipal Court	\$ 13,756,644	\$ 12,683,626	\$ 13,152,165	\$ (604,479)
Red Light Revenue	2,170,000	2,170,000	2,144,629	(25,371)
Library Fines	<u>290,000</u>	<u>263,500</u>	<u>247,100</u>	<u>(42,900)</u>
TOTAL FINES/FORFEITURES	\$ 16,216,644	\$ 15,117,126	\$ 15,543,894	\$ (672,750)
LEASES AND RENTS				
Sheraton Ground Lease	\$ 278,803	\$ 282,814	\$ 282,816	\$ 4,013
Terminal Building Lease	72,105	96,229	97,083	24,978
Hangar Rental	279,746	280,946	288,953	9,207
Tie Down Charges	29,700	27,720	27,793	(1,907)
Land and Ramp Lease	353,296	373,169	376,011	22,715
Ballpark Lease	2,000,000	2,000,000	2,000,000	-
Cell Phone Tower Leases	144,115	122,750	189,058	44,943
Landfill Lease	2,125,000	2,155,870	2,155,870	30,870
Landfill Lease, Deferred revenue	457,259	457,259	457,259	-
Pipeline License Agreements	17,000	38,000	44,529	27,529
Message Board Rentals	50,000	50,000	35,326	(14,674)
Misc. Leases / Rents (Copier Concession)	<u>71,000</u>	<u>71,000</u>	<u>95,033</u>	<u>24,033</u>
TOTAL LEASES/RENTS	\$ 5,878,024	\$ 5,955,757	\$ 6,049,731	\$ 171,707
MISCELLANEOUS REVENUE				
Interest	\$ 294,660	\$ 250,215	\$ 294,632	\$ (28)
Auction Income	30,000	45,100	48,299	18,299
Risk Management Damages	125,000	190,000	218,705	93,705
Ballpark Settlement Agreement	1,000,000	1,000,000	1,000,000	-
Beverage contract, Power Up Arlington	<u>37,951</u>	<u>43,279</u>	<u>59,645</u>	<u>21,694</u>
TOTAL MISCELLANEOUS	\$ 1,487,611	\$ 1,528,594	\$ 1,621,281	\$ 133,670
TOTAL - GENERAL FUND REVENUES	\$ 211,619,652	\$ 209,436,691	\$ 210,580,621	\$ (1,039,031)

* 3rd Quarter Estimates - final billed revenues pending

GENERAL FUND
FY 2014 Year-End Expenditures

	Adopted FY 2014	Estimated FY 2014	Actual FY 2014	Amount Under (Over) Budget
FIRE				
Administration	\$ 3,832,437	\$ 3,909,825	\$ 3,798,866	\$ 33,571
Business Services	678,693	631,926	614,345	64,348
Operations	34,240,204	34,041,233	34,350,133	(109,929)
Prevention	1,406,480	1,515,654	1,521,144	(114,664)
Medical Services	383,935	409,260	404,455	(20,520)
Training	575,355	496,198	495,812	79,543
Resource Management	1,093,251	1,151,124	1,168,474	(75,223)
Emergency Management	284,838	250,925	220,217	64,621
Special Events	290,762	304,178	301,980	(11,218)
Gas Well Response	<u>452,730</u>	<u>356,335</u>	<u>350,350</u>	<u>102,380</u>
TOTAL	\$ 43,238,685	\$ 43,066,658	\$ 43,225,776	\$ 12,909
LIBRARY				
Administration	\$ 1,074,563	\$ 1,090,086	\$ 1,099,094	\$ (24,531)
Operations & Facility Mgmt.	2,330,631	2,342,151	2,381,836	(51,206)
Content Mgmt. & Virtual Experience	2,248,032	2,224,463	2,282,712	(34,680)
Program Mgmt. & Comm. Engagement	<u>1,593,625</u>	<u>1,429,803</u>	<u>1,439,226</u>	<u>154,399</u>
TOTAL	\$ 7,246,851	\$ 7,086,504	\$ 7,202,869	\$ 43,982
CODE COMPLIANCE				
Administration	\$ 718,921	\$ 743,789	\$ 742,658	\$ (23,737)
Code Compliance	2,563,683	2,338,068	2,452,064	111,619
Animal Services	2,006,385	2,009,598	2,044,434	(38,049)
Multifamily Inspection	<u>341,273</u>	<u>339,859</u>	<u>333,588</u>	<u>7,686</u>
TOTAL	\$ 5,630,262	\$ 5,431,314	\$ 5,572,744	\$ 57,518
POLICE				
Administration	\$ 8,268,482	\$ 8,376,090	\$ 8,357,487	\$ (89,005)
Jail Operations	3,577,867	3,615,249	3,553,094	24,773
Field Operations	950,072	1,171,444	1,259,266	(309,194)
Patrol Operations	43,603,549	42,981,057	42,646,424	957,125
Operations Support	8,194,609	8,459,170	8,152,790	41,820
Investigations	9,077,772	8,823,827	8,879,747	198,025
Business Services	5,668,602	5,428,964	5,367,049	301,553
Community Affairs	3,881,955	4,072,691	4,035,572	(153,617)
Personnel	2,236,702	2,040,707	2,014,624	222,077
Technical Services	<u>4,307,116</u>	<u>4,477,101</u>	<u>4,373,346</u>	<u>(66,230)</u>
TOTAL	\$ 89,766,725	\$ 89,446,300	\$ 88,639,400	\$ 1,127,326

GENERAL FUND
FY 2014 Year-End Expenditures

	Adopted FY 2014	Estimated FY 2014	Actual FY 2014	Amount Under (Over) Budget
PARKS AND RECREATION				
Administration	\$ 1,412,609	\$ 1,418,161	\$ 1,412,723	\$ (114)
Marketing	371,456	401,684	395,600	(24,144)
Planning	886,420	879,611	830,997	55,423
Business Services	739,230	670,300	623,847	115,383
Recreation Program Administration	107,408	111,427	109,589	(2,181)
Field Maintenance	4,168,188	4,186,870	4,176,298	(8,110)
Asset Management	1,848,266	1,850,933	1,875,845	(27,579)
Forestry	1,221,244	1,220,371	1,279,714	(58,470)
North District	1,801,023	1,776,138	1,775,734	25,289
South District	<u>1,629,347</u>	<u>1,579,375</u>	<u>1,625,977</u>	<u>3,370</u>
TOTAL	\$ 14,185,191	\$ 14,094,871	\$ 14,106,323	\$ 78,868
PUBLIC WORKS AND TRANSPORTATION				
Administration	\$ 1,037,500	\$ 1,096,485	\$ 1,065,718	\$ (28,219)
Construction Management	497,140	501,352	498,758	(1,618)
Traffic Engineering	999,242	755,513	740,432	258,810
School Safety	471,918	474,215	458,768	13,149
Engineering CIP	774,026	806,666	793,692	(19,666)
Inspections	1,453,056	1,470,537	1,462,223	(9,167)
Survey	243,817	252,533	248,393	(4,576)
Business Services	472,773	471,212	479,251	(6,478)
Custodial	597,052	616,646	608,519	(11,467)
Facility Repair	2,292,738	2,355,657	2,432,056	(139,318)
Information Services	341,949	363,674	331,254	10,695
Operations Support	244,881	230,083	232,120	12,761
Solid Waste Operations	<u>310,020</u>	<u>323,714</u>	<u>322,973</u>	<u>(12,953)</u>
TOTAL	\$ 9,736,112	\$ 9,718,288	\$ 9,674,158	\$ 61,954
ECONOMIC DEVELOPMENT	\$ 412,237	\$ 410,274	\$ 381,054	\$ 31,183
COMMUNITY DEVELOPMENT AND PLANNING				
Administration	\$ 1,392,791	\$ 1,358,372	\$ 1,337,005	\$ 55,785
Strategic Planning	1,284,261	1,281,032	1,298,533	(14,272)
Development Services	3,297,018	3,103,439	3,043,828	253,191
Neighborhood Initiatives	17,304	12,600	6,652	10,652
Environmental Health	436,151	484,731	452,022	(15,871)
Real Estate Services	<u>450,156</u>	<u>528,202</u>	<u>521,854</u>	<u>(71,698)</u>
TOTAL	\$ 6,877,680	\$ 6,768,375	\$ 6,659,894	\$ 217,787
AVIATION	\$ 840,424	\$ 838,140	\$ 839,098	\$ 1,326

GENERAL FUND
FY 2014 Year-End Expenditures

	Adopted FY 2014	Estimated FY 2014	Actual FY 2014	Amount Under (Over) Budget
CITY MANAGER'S OFFICE				
City Manager's Office	\$ 964,164	\$ 932,496	\$ 870,298	\$ 93,866
Mayor & Council	65,721	60,880	60,623	5,098
Transit Support	<u>26,632</u>	<u>21,018</u>	<u>19,823</u>	<u>6,809</u>
TOTAL	\$ 1,056,517	\$ 1,014,394	\$ 950,744	\$ 105,773
INTERNAL AUDIT	\$ 530,893	\$ 487,075	\$ 480,791	\$ 50,102
JUDICIARY	\$ 906,553	\$ 896,687	\$ 896,031	\$ 10,522
CITY ATTORNEY'S OFFICE				
Administration	\$ 1,014,475	\$ 936,795	\$ 932,082	\$ 82,393
Litigation	730,299	746,390	745,602	(15,304)
Municipal Law	802,096	827,821	823,725	(21,629)
Citizen Services	<u>1,389,377</u>	<u>1,380,699</u>	<u>1,356,317</u>	<u>33,059</u>
TOTAL	\$ 3,936,246	\$ 3,891,705	\$ 3,857,727	\$ 78,519
HUMAN RESOURCES				
Administration	\$ 429,757	\$ 282,083	\$ 266,888	\$ 162,869
Employee Operations	762,536	735,539	725,382	37,153
Employee Services	479,825	552,859	549,595	(69,770)
Organizational Development	656,199	628,666	625,021	31,178
Risk Management	<u>538,168</u>	<u>542,170</u>	<u>534,508</u>	<u>3,661</u>
TOTAL	\$ 2,866,486	\$ 2,741,317	\$ 2,701,394	\$ 165,092
MANAGEMENT RESOURCES				
Office of Communication	\$ 921,313	\$ 909,627	\$ 897,827	\$ 23,486
Action Center	583,996	537,038	524,375	59,621
Executive and Legislative Support	1,404,899	1,470,920	1,463,862	(58,963)
Intergovernmental Relations	<u>181,651</u>	<u>162,894</u>	<u>158,536</u>	<u>23,115</u>
TOTAL	\$ 3,091,860	\$ 3,080,479	\$ 3,044,600	\$ 47,260

GENERAL FUND
FY 2014 Year-End Expenditures

	Adopted	Estimated	Actual	Amount
	FY 2014	FY 2014	FY 2014	Under (Over)
				Budget
FINANCE				
Administration	\$ 1,147,685	\$ 1,196,573	\$ 1,197,369	\$ (49,684)
Accounting	677,227	659,476	657,995	19,232
Purchasing	440,478	482,188	480,615	(40,137)
Treasury	1,550,819	1,509,907	1,511,397	39,423
Payroll/Payables	460,594	441,474	431,250	29,343
Office of Management and Budget	<u>836,934</u>	<u>734,380</u>	<u>726,334</u>	<u>110,600</u>
TOTAL	\$ 5,113,737	\$ 5,023,998	\$ 5,004,959	\$ 108,778
NON-DEPARTMENTAL				
Non-Departmental	\$ 7,147,315	\$ 7,303,637	\$ 7,468,759	\$ (321,444)
Non-Departmental Projects	<u>1,682,252</u>	<u>129,176</u>	<u>129,910</u>	<u>1,552,342</u>
TOTAL	\$ 8,829,567	\$ 7,432,813	\$ 7,598,669	\$ 1,230,898
INFORMATION TECHNOLOGY				
Administration	\$ 607,884	\$ 615,505	\$ 607,935	\$ (51)
Project Management	751,412	767,596	777,564	(26,152)
Infrastructure	171,217	148,331	150,302	20,915
Information Security	57,968	30,750	31,920	26,048
Business Development	388,450	442,755	432,419	(43,969)
Software Services	<u>2,312,410</u>	<u>2,276,862</u>	<u>2,287,416</u>	<u>24,994</u>
TOTAL	\$ 4,289,341	\$ 4,281,799	\$ 4,287,557	\$ 1,784
MUNICIPAL COURT	\$ 3,022,038	\$ 2,936,655	\$ 2,921,218	\$ 100,820
Health Insurance Fund Support			\$ 1,623,484	(1,623,484)
TOTAL - GENERAL FUND	\$ 211,577,404	\$ 208,647,645	\$ 209,668,487	\$ 1,908,917

WATER UTILITIES FUND
FY 2014 Year-End Operating Position

	Adopted	Estimated	Actual	Amount
	FY 2014	FY 2014	FY 2014	Better (Worse)
				Than Budget
BEGINNING BALANCE	\$ 3,162,321	\$ 500,790	\$ 500,790	\$ (2,661,531)
REVENUES:				
Class Rate Sewer Surcharge	\$ 777,232	\$ 822,928	\$ 799,647	\$ 22,415
Concrete Sales	79,000	65,942	74,700	(4,300)
Fire Line Taps	3,095	3,229	-	(3,095)
Garbage / Drainage Billing Fee	372,000	369,562	376,237	4,237
GIS Services	65,000	143,309	90,988	25,988
Hauler Fees	21,000	37,895	25,533	4,533
Impact / Sewer	250,000	331,017	354,473	104,473
Impact / Water	450,000	561,395	593,050	143,050
Interest Income	250,000	237,046	267,213	17,213
Laboratory Fees	103,000	62,734	84,945	(18,055)
Other Revenue	213,000	619,902	503,581	290,581
Plans & Specifications	4,000	3,000	2,800	(1,200)
Plat Review & Inspection Fees	80,842	86,775	88,263	7,421
Sale of Maps & Ordinances	2,000	3,419	3,923	1,923
Backflow Assembly and Tester Regis.	134,000	142,175	142,640	8,640
Service Available Charge	-	45,662	30,048	30,048
Sewer Tap Installation Fees	70,500	28,354	42,537	(27,963)
Sewer Charges	52,123,242	51,333,444	51,145,108	(978,134)
Sewer Charges - Other	265,000	348,864	315,342	50,342
Sewer Pro Rata	16,500	17,933	8,365	(8,135)
Sewer Surcharges	73,000	112,372	99,806	26,806
Special Services Charges	2,000,000	1,806,976	1,794,820	(205,180)
Water Pro Rata	35,000	35,000	10,560	(24,440)
Water Activation Fee	55,000	65,497	61,502	6,502
Water Convenience Fee	33,500	36,712	33,462	(38)
Reclaimed Water Sales	69,000	71,602	78,295	9,295
Water Sales	63,246,987	62,382,205	59,636,256	(3,610,731)
Water Sales - Other	200,000	166,962	208,419	8,419
Water Taps	162,170	189,211	245,551	83,381
Cell Tower Lease	34,715	33,762	35,728	1,013
Gas Royalties - Water Utilities	45,000	41,623	45,601	601
TOTAL REVENUES	\$ 121,233,783	\$ 120,206,507	\$ 117,199,393	\$ (4,034,390)

(continued on next page)

WATER UTILITIES FUND
FY 2014 Year-End Operating Position

	Adopted	Estimated	Actual	Amount
	FY 2014	FY 2014	FY 2014	Better (Worse)
				Than Budget
INTERFUND TRANSFERS:				
General Fund - Indirect Cost	\$ (3,387,482)	\$ (3,322,291)	\$ (3,322,291)	\$ 65,191
To APFA Fund	(63,811)	(63,811)	(63,811)	-
Storm Water - Indirect Cost	170,122	170,122	170,122	-
Debt Service, Municipal Office Tower	(67,811)	(67,811)	(67,811)	-
Operating Reserve	(707,688)	(707,688)	(707,688)	-
Rate Stabilization Fund	1,594,203	1,956,424	1,594,203	-
Renewal / Rehabilitation Fund	(13,500,000)	(13,372,308)	(10,168,471)	3,331,529
Fleet Reserve	100,000	100,000	100,000	-
TOTAL INTERFUND TRANSFERS	\$ (15,862,467)	\$ (15,307,363)	\$ (12,465,747)	\$ (3,396,720)
TOTAL AVAILABLE FUNDS	\$ 108,533,637	\$ 105,399,934	\$ 105,234,436	\$ (3,299,201)
EXPENDITURES:				
Administration	\$ 77,655,679	\$ 77,397,538	\$ 77,871,588	\$ (215,909)
Financial Services	225,044	226,720	219,830	5,214
Conservation Program	256,247	208,209	218,948	37,299
Engineering	984,236	1,031,769	1,064,959	(80,723)
Information Services	2,210,815	2,112,063	2,091,838	118,977
Customer Services	2,944,021	2,913,899	2,935,599	8,422
Meter Maintenance	2,178,031	2,139,267	2,408,725	(230,694)
Meter Reading	524,765	505,084	509,560	15,205
Water Treatment	7,153,907	6,544,304	6,209,607	944,300
Treatment Maintenance	2,205,364	1,931,642	1,895,244	310,120
Laboratory	872,792	817,965	832,004	40,788
Water Resource Services	492,387	506,633	498,123	(5,736)
Field Operations South	3,820,357	3,994,236	4,178,520	(358,163)
Field Operations North	2,671,205	2,647,096	2,883,773	(212,568)
Operations Support Office	910,557	861,100	869,381	41,176
Operations Support Warehouse	449,335	491,556	474,333	(24,998)
TOTAL EXPENDITURES	\$ 105,554,742	\$ 104,329,080	\$ 105,162,031	\$ 392,711
ENDING BALANCE	\$ 2,978,895	\$ 1,070,854	\$ 72,405	\$ (2,906,490)

CONVENTION AND EVENT SERVICES FUND
FY 2014 Year-End Operating Position

	Adopted FY 2014	Estimate FY 2014	Actual FY 2014	Amount Better (Worse) Than Budget
BEGINNING BALANCE	\$ 678,465	\$ 936,910	\$ 936,910	\$ 258,445
REVENUES:				
Occupancy Tax	\$ 6,750,000	\$ 7,200,000	\$ 7,293,038	\$ 543,038
Convention Center:				
Audio-Visual	85,000	95,000	108,411	23,411
Catering	225,000	275,000	298,147	73,147
Communication Services	30,000	35,000	30,864	864
Concessionaire Reimbursement	16,000	17,000	15,094	(906)
Concessions - Food Utilities	40,000	65,000	60,523	20,523
Concessions - Liquor	10,000	40,000	37,615	27,615
Event Labor & Expense	5,000	7,000	6,420	1,420
Interest Income	8,981	7,500	11,642	2,661
Miscellaneous	-	-	2,298	2,298
Outdoor Venue Revenue	-	-	150	150
Parking	320,000	300,000	337,006	17,006
Parking - Special Event	600,000	600,000	607,175	7,175
Rental - Grand Hall	245,000	240,000	241,575	(3,425)
Rental - Equipment	85,000	85,000	86,221	1,221
Rental - Exhibit Hall	330,000	325,000	317,096	(12,904)
Rental - GEM	325,000	320,000	356,525	31,525
Rental - Meeting Room	15,000	30,000	27,929	12,929
Security Revenue	10,000	8,000	7,482	(2,518)
Utility Services	210,000	205,000	199,572	(10,428)
Total Convention Center Revenues	\$ 2,559,981	\$ 2,654,500	\$ 2,751,744	\$ 191,763
TOTAL REVENUES	\$ 9,309,981	\$ 9,854,500	\$ 10,044,782	\$ 734,801
INTERFUND TRANSFERS:				
Debt Service - Grand Hall	\$ (1,281,187)	\$ (1,281,187)	\$ (1,281,187)	\$ -
Conv & Visitors Bureau Debt Service	(83,625)	(83,625)	(83,625)	-
(To) From Capital Maintenance Reserve	129,000	129,000	129,000	-
(To) From Hotel Attraction Support	150,000	25,000	20,225	(129,775)
To General Fund - Indirect Costs	(594,852)	(723,852)	(723,852)	(129,000)
TOTAL INTERFUND TRANSFERS	\$ (1,680,664)	\$ (1,934,664)	\$ (1,939,439)	\$ (258,775)
TOTAL AVAILABLE FUNDS	\$ 8,307,782	\$ 8,856,746	\$ 9,042,253	\$ 734,471
EXPENDITURES:				
Convention Center	\$ 3,395,078	\$ 3,234,005	\$ 3,219,905	\$ 175,173
Convention & Visitors Bureau	3,871,000	3,871,000	3,871,000	-
Arts Funding	875,289	701,869	781,311	93,978
Downtown Revitalization	50,000	50,000	50,000	-
Fielder Museum	30,000	30,000	30,000	-
TOTAL EXPENDITURES	\$ 8,221,367	\$ 7,886,874	\$ 7,952,216	\$ 269,151
ENDING BALANCE	\$ 86,415	\$ 969,872	\$ 1,090,038	\$ 1,003,623

PARK PERFORMANCE FUND
FY 2014 Year-End Operating Position

	Adopted	Estimated	Actual	Amount
	FY 2014	FY 2014	FY 2014	Better (Worse)
				Than Budget
BEGINNING BALANCE	\$ 1,317,475	\$ 1,675,008	\$ 1,675,008	\$ 357,533
REVENUES				
Golf	\$ 4,660,419	\$ 4,169,850	\$ 4,042,380	\$ (618,039)
Recreation	4,618,600	4,577,885	4,735,601	117,001
Field Maintenance	<u>520,000</u>	<u>503,388</u>	<u>522,523</u>	<u>2,523</u>
TOTAL REVENUES	\$ 9,799,019	\$ 9,251,123	\$ 9,300,504	\$ (498,515)
INTERFUND TRANSFERS				
Debt Service - Tierra Verde	\$ (521,685)	\$ (521,685)	\$ (521,685)	\$ -
Debt Service - Elzie Odom Rec	(257,345)	(257,345)	(257,345)	-
To General Fund, FY 2010 Debt Repayment	-	(786,095)	(786,095)	(786,095)
Transfer from General Fund	1,539,456	1,539,456	1,539,456	-
From Golf Surcharge Fund	<u>521,785</u>	<u>507,103</u>	<u>466,315</u>	<u>(55,470)</u>
TOTAL INTERFUND TRANSFERS	\$ 1,282,211	\$ 481,434	\$ 440,646	\$ (841,565)
TOTAL AVAILABLE FUNDS	\$ 12,398,705	\$ 11,407,565	\$ 11,416,158	\$ (982,547)
EXPENDITURES				
Golf	\$ 4,924,239	\$ 4,600,215	\$ 4,358,611	\$ 565,628
Recreation	6,051,355	5,917,368	6,003,067	48,288
Field Maintenance	<u>456,117</u>	<u>497,943</u>	<u>491,736</u>	<u>(35,619)</u>
TOTAL EXPENDITURES	\$ 11,431,711	\$ 11,015,526	\$ 10,853,414	\$ 578,297
ENDING BALANCE	\$ 966,994	\$ 392,039	\$ 562,744	\$ (404,250)

STREET MAINTENANCE FUND
FY 2014 Year-End Operating Position

	Adopted	Estimated	Actual	Amount
	FY 2014	FY 2014	FY 2014	Better (Worse)
				Than Budget
BEGINNING BALANCE	\$ 4,084,870	\$ 4,814,485	\$ 4,814,485	\$ 729,615
REVENUES:				
Sales Tax Revenue	\$ 13,446,908	\$ 12,985,947	\$ 13,066,124	\$ (380,784)
Interest Revenue	63,346	55,000	61,096	(2,250)
Misc. Revenue (Admin & Road Fees)	<u>-</u>	<u>-</u>	<u>54,358</u>	<u>54,358</u>
TOTAL REVENUES	\$ 13,510,254	\$ 13,040,947	\$ 13,181,578	\$ (328,676)
INTERFUND TRANSFERS:				
From General Fund	\$ 2,166,527	\$ 2,166,527	\$ 2,166,527	\$ -
From General Fund for Traffic	<u>5,038,456</u>	<u>5,036,482</u>	<u>5,026,265</u>	<u>(12,191)</u>
TOTAL INTERFUND TRANSFERS	\$ 7,204,983	\$ 7,203,009	\$ 7,192,792	\$ (12,191)
TOTAL AVAILABLE FUNDS	\$ 24,800,107	\$ 25,058,442	\$ 25,188,855	\$ 388,748
EXPENDITURES:				
Sales Tax supported division	\$ 17,220,266	\$ 17,217,141	\$ 17,218,091	\$ 2,175
General Fund supported division	2,283,822	2,262,268	2,260,041	23,782
Traffic Signals - GF supported	1,652,524	1,644,687	1,711,229	(58,705)
Traffic Signs & Markings - GF supported	964,984	960,809	1,028,863	(63,879)
Street Light Maintenance - GF supported	<u>2,410,692</u>	<u>2,430,987</u>	<u>2,286,173</u>	<u>124,519</u>
TOTAL EXPENDITURES	\$ 24,532,289	\$ 24,515,891	\$ 24,504,396	\$ 27,892
ENDING BALANCE	\$ 267,818	\$ 542,551	\$ 684,459	\$ 416,641

STORM WATER UTILITY FUND
FY 2014 Year-End Operating Position

	Adopted	Estimated	Actual	Amount
	FY 2014	FY 2014	FY 2014	Better (Worse)
				Than Budget
BEGINNING BALANCE	\$ 530,162	\$ 381,554	\$ 381,554	\$ (148,608)
REVENUES:				
Storm Water Fee Revenue - Commercial	\$ 4,700,000	\$ 4,954,800	\$ 4,982,059	\$ 282,059
Storm Water Fee Revenue - Residential	5,700,000	5,828,700	5,862,392	162,392
Interest Revenue	<u>42,194</u>	<u>60,000</u>	<u>69,351</u>	<u>27,157</u>
TOTAL REVENUES	\$ 10,442,194	\$ 10,843,500	\$ 10,913,802	\$ 471,608
INTERFUND TRANSFERS:				
To General Fund - Indirect Costs	\$ (360,459)	\$ (360,459)	\$ (360,459)	\$ -
To General Fund for capital reimbursement	(463,055)	(463,055)	(463,055)	-
Pay-Go Capital Projects	(4,000,000)	(4,300,000)	(4,300,000)	(300,000)
To Water and Sewer Fund	<u>(170,122)</u>	<u>(170,122)</u>	<u>(170,122)</u>	<u>-</u>
TOTAL INTERFUND TRANSFERS	\$ (4,993,636)	\$ (5,293,636)	\$ (5,293,636)	\$ (300,000)
TOTAL AVAILABLE FUNDS	\$ 5,978,720	\$ 5,931,418	\$ 6,001,720	\$ 23,000
EXPENDITURES:				
Administration	\$ 3,447,370	\$ 3,402,626	\$ 3,346,990	\$ 100,380
Storm Water Management	1,598,611	1,698,910	1,671,025	(72,414)
Environmental Management	435,460	350,592	273,472	161,988
Environmental Education	<u>115,757</u>	<u>94,571</u>	<u>88,715</u>	<u>27,042</u>
TOTAL EXPENDITURES	\$ 5,597,198	\$ 5,546,699	\$ 5,380,202	\$ 216,996
ENDING BALANCE	\$ 381,522	\$ 384,719	\$ 621,518	\$ 239,996

**INFORMATION TECHNOLOGY FUND
FY 2014 Year-End Operating Position**

	Adopted FY 2014	Estimated FY 2014	Actual FY 2014	Amount Better (Worse) Budget
BEGINNING BALANCE	\$ 968,072	\$ 976,419	\$ 976,419	\$ 8,347
TOTAL REVENUES	\$ 6,511,254	\$ 6,511,254	\$ 6,674,310	\$ 163,056
INTERFUND TRANSFERS:				
One-time funding	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ -</u>
TOTAL INTERFUND TRANSFERS	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
TOTAL AVAILABLE FUNDS	\$ 7,549,326	\$ 7,557,673	\$ 7,720,729	\$ 171,403
EXPENDITURES:				
Network Support	\$ 2,156,046	\$ 1,813,415	\$ 2,083,054	\$ 72,992
Server Support	2,881,790	2,922,942	2,906,541	(24,751)
Customer Support	<u>2,381,104</u>	<u>2,548,333</u>	<u>2,535,875</u>	<u>(154,771)</u>
TOTAL EXPENDITURES	\$ 7,418,940	\$ 7,284,690	\$ 7,525,469	\$ (106,529)
ENDING BALANCE	\$ 130,386	\$ 272,983	\$ 195,260	\$ 64,874

KNOWLEDGE SERVICES FUND
FY 2014 Year-End Operating Position

	Adopted FY 2014	Estimated FY 2014	Actual FY 2014	Amount Better (Worse) Budget
BEGINNING BALANCE	\$ 411,012	\$ 541,000	\$ 541,000	\$ 129,988
REVENUES:				
Space Rental for Print Shop	\$ 54,636	\$ 54,474	\$ 57,243	\$ 2,607
Managed Print Services - ImageNet	650,000	650,000	644,787	(5,213)
UTA Administrative Fee	27,120	27,120	27,120	-
UTA Print Shop Usage	549,943	670,532	669,937	119,994
Sales - Mail Services	1,160,173	1,098,500	1,027,717	(132,456)
Sales - Information Resource Center	599,943	500,000	374,600	(225,343)
Sales - Records Management	<u>140,000</u>	<u>140,000</u>	<u>124,801</u>	<u>(15,199)</u>
TOTAL REVENUES	\$ 3,181,815	\$ 3,140,626	\$ 2,926,205	\$ (255,610)
INTERFUND TRANSFERS:				
(To) From General Fund	<u>\$ (232,500)</u>	<u>\$ (232,500)</u>	<u>\$ (232,500)</u>	<u>\$ -</u>
TOTAL INTERFUND TRANSFERS	\$ (232,500)	\$ (232,500)	\$ (232,500)	\$ -
TOTAL AVAILABLE FUNDS	\$ 3,360,327	\$ 3,449,126	\$ 3,234,705	\$ (125,622)
EXPENDITURES:				
Administration	\$ 2,007,577	\$ 1,934,238	\$ 1,959,288	\$ 48,289
Mail Services	1,027,006	982,839	979,543	47,463
Records Management	<u>143,372</u>	<u>141,122</u>	<u>139,543</u>	<u>3,829</u>
TOTAL EXPENDITURES	\$ 3,177,955	\$ 3,058,200	\$ 3,078,374	\$ 99,581
ENDING BALANCE	\$ 182,372	\$ 390,926	\$ 156,331	\$ (26,041)

**COMMUNICATION SERVICES FUND
FY 2014 Year-End Operating Position**

	Adopted FY 2014	Estimated FY 2014	Actual FY 2014	Amount Better (Worse) Budget
BEGINNING BALANCE	\$ 591,085	\$ 614,654	\$ 614,654	\$ 23,569
REVENUES				
Communication Services chargeback	\$ 7,791,473	\$ 7,791,473	\$ 7,791,473	\$ -
Other Revenue	<u>25,000</u>	<u>46,746</u>	<u>46,746</u>	<u>21,746</u>
TOTAL REVENUES	\$ 7,816,473	\$ 7,838,219	\$ 7,838,219	\$ 21,746
TOTAL AVAILABLE FUNDS	\$ 8,407,558	\$ 8,452,873	\$ 8,452,873	\$ 45,315
EXPENDITURES				
Administration	\$ 1,065,745	\$ 1,065,452	\$ 847,297	\$ 218,448
Dispatch	<u>6,825,726</u>	<u>6,821,531</u>	<u>6,849,898</u>	<u>(24,172)</u>
TOTAL EXPENDITURES	\$ 7,891,471	\$ 7,886,983	\$ 7,697,195	\$ 194,276
ENDING BALANCE	\$ 516,087	\$ 565,890	\$ 755,678	\$ 239,591

FLEET SERVICES FUND
FY 2014 Year-End Operating Position

	Adopted	Estimated	Actual	Amount
	FY 2014	FY 2014	FY 2014	Better (Worse)
				Budget
BEGINNING BALANCE	\$ 1,315,839	\$ 1,604,099	\$ 1,604,099	\$ 288,260
REVENUES:				
Fuel	\$ 2,834,312	\$ 2,834,312	\$ 2,830,366	\$ (3,946)
Maintenance & Operation	4,223,636	4,223,636	4,223,636	-
Reduced revenues - Fire	-	(600,000)	(460,000)	(460,000)
Miscellaneous (subro, auctions)	<u>100,000</u>	<u>329,100</u>	<u>410,401</u>	<u>310,401</u>
TOTAL REVENUES	\$ 7,157,948	\$ 6,787,048	\$ 7,004,403	\$ (153,545)
TOTAL AVAILABLE FUNDS	\$ 8,473,787	\$ 8,391,147	\$ 8,608,502	\$ 134,715
TOTAL EXPENDITURES	\$ 8,071,042	\$ 8,070,376	\$ 7,913,758	\$ 157,283
ENDING BALANCE	\$ 402,746	\$ 320,771	\$ 694,744	\$ 291,998

DEBT SERVICE FUND
FY 2014 Year-End Operating Position

	Adopted	Estimated	Actual	Amount
	FY 2014	FY 2014	FY 2014	Better (Worse)
				Budget
BEGINNING BALANCE	\$ 4,474,935	\$ 3,861,451	\$ 3,861,451	\$ (613,484)
REVENUES:				
Ad Valorem Taxes	\$ 37,406,150	\$ 37,026,885	\$ 36,682,442	\$ (723,708)
Interest	<u>82,463</u>	<u>60,000</u>	<u>80,135</u>	<u>(2,328)</u>
TOTAL REVENUES	\$ 37,488,613	\$ 37,086,885	\$ 36,762,577	\$ (726,036)
INTERFUND TRANSFERS:				
Park Performance Fund	\$ 779,030	\$ 779,030	\$ 779,030	\$ -
Convention and Event Svcs. Fund	1,364,812	1,364,812	1,364,812	-
TIRZ 5	892,541	853,313	858,800	(33,741)
TIRZ 4	895,850	895,850	895,850	-
Airport	175,000	175,000	175,000	-
Water and Sewer Fund - MOT	<u>67,811</u>	<u>67,811</u>	<u>67,811</u>	<u>-</u>
TOTAL INTERFUND TRANSFERS	\$ 4,175,044	\$ 4,135,816	\$ 4,141,303	\$ (33,741)
TOTAL AVAILABLE FUNDS	\$ 46,138,592	\$ 45,084,152	\$ 44,765,331	\$ (1,373,261)
EXPENDITURES:				
Principal / Interest Payments	\$ 42,475,625	\$ 42,475,625	\$ 42,475,625	\$ -
Issuance Fees	94,850	94,850	94,850	-
Agent Fees	<u>30,150</u>	<u>30,150</u>	<u>27,010</u>	<u>3,140</u>
TOTAL EXPENDITURES	\$ 42,600,625	\$ 42,600,625	\$ 42,597,485	\$ 3,140
ENDING BALANCE	\$ 3,537,967	\$ 2,483,527	\$ 2,167,846	\$ (1,370,121)